

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently amended) A latent curing agent for an epoxy resin comprising a curing agent (A) for an epoxy resin and a resin coating the curing agent (A) for an epoxy resin,

wherein the resin coating the curing agent (A) for an epoxy resin comprises a resin obtained by the reaction between an isocyanate component (b1) and an active hydrogen compound (b2),

the isocyanate compound (b1) comprises a low molecular weight polyisocyanate compound which has not less than three isocyanate groups and no molecular weight distribution, and other isocyanate compound except said low molecular weight polyisocyanate compound,

the resin coating the curing agent (A) for an epoxy resin ~~comprises~~ comprising a structure in which two structures (1) ~~(structures (1))~~ are mutually bonded via one urea bond, the structures (1) each obtained by bonding three nitrogen atoms at a branching point via a linear or cyclic aliphatic hydrocarbon group which may optionally contain an ester structure, ~~[[; and]]~~

at least one of the nitrogen atoms of each of the structures (1) is incorporated in the urea bond, and

the ratio of the low molecular weight polyisocyanate compound to the total amount of the isocyanate component (b1) is not less than 20% by mass to less than 99% by mass.

2-4. (Canceled)

5. (Currently amended) The latent curing agent for an epoxy resin according to claim 1[[4]], wherein the resin coating the latent curing agent (A) for an epoxy resin has a bonding group (x) absorbing infrared ray having a wavelength of 1630 cm^{-1} to 1680 cm^{-1} .

6. (Canceled)

7. (Currently amended) The latent curing agent for an epoxy resin according to claim 1 [[or 4]], wherein the curing agent (A) for an epoxy resin is an amine curing agent.

8. (Currently amended) The latent curing agent for an epoxy resin according to claim 1 [[or 4]], wherein the resin coating the curing agent (A) for an epoxy resin has a glass transition temperature (T_g) of 80°C or less.

9 (Currently amended) A core-shell type curing agent for an epoxy resin comprising the latent curing agent for an epoxy resin according to claim 1 [[or 4]] as a core and a reaction product between the curing agent (A) for an epoxy resin and an epoxy resin (C) as a shell.

10. (Currently Amended) A master batch type curing agent for an epoxy resin comprising 100 parts by mass of the latent curing agent for an epoxy resin according to claim 1 [[or 4]] and 10 to 50,000 parts by mass of the epoxy resin (C).

11. (Currently Amended) A one-component epoxy resin composition comprising, as main components, 100 parts by mass of an epoxy resin (D); and

0.1 to 1,000 parts by mass of the latent curing agent for an epoxy resin according to claim 1 [[or 4]].

12. (Currently amended) A one-component epoxy resin composition comprising, as main components,

100 parts by mass of an epoxy resin (D);

1 to 200 parts by mass of at least one curing agent (E) selected from the group consisting of acid anhydrides, phenols, hydrazides, and guanidines; and

0.1 to 200 parts by mass of the latent curing agent for an epoxy resin according to claim 1 [[or 4]].

13. (Previously Presented) An anisotropic conductive material comprising the one-component epoxy resin composition according to claim 11.

14. (Previously Presented) A conductive adhesive material comprising the one-component epoxy resin composition according to claim 11.

15. (Previously Presented) An insulating adhesive material comprising the one-component epoxy resin composition according to claim 11.

16. (Previously Presented) A sealing material comprising the one-component epoxy resin composition according to claim 11.

17. (Currently Amended) A method of manufacturing a latent curing agent for an epoxy resin comprising coating a curing agent (A) for an epoxy resin with a film that is formed by reacting an isocyanate component (b1)[[.]] with an active hydrogen compound (b2).

wherein the isocyanate component (b1) comprises low molecular weight polyisocyanate compound which has not less than three isocyanate groups and ~~contains low molecular weight polyisocyanate compound having no molecular weight~~

distribution, and another isocyanate compound which is selected from the group of aliphatic diisocyanate, alicyclic diisocyanate, aromatic diisocyanate, and polyisocyanate,

wherein the film comprises a structure in which two structures (1) are mutually bonded via one urea bond, the structures (1) each obtained by bonding three nitrogen atoms at a branching point via a linear or cyclic aliphatic hydrocarbon group which may optionally contain an ester structure, at least one of the nitrogen atoms of each of the structures (1) is incorporated in the urea bond,

and the ratio of the low molecular weight polyisocyanate compound to the total amount of the isocyanate component (b1) is not less than 20% by mass to less than 99% by mass in an amount of 20% by mass or more, with an active hydrogen-compound (b2).

18. (Currently Amended) A master batch type curing agent for an epoxy resin comprising 100 parts by mass of the core-shell type curing agent according to claim [[6]] 1 and 10 to 50,000 parts by mass of an epoxy resin (C).

19. (Previously Presented) A one-component epoxy resin composition comprising, as main components,

100 parts by mass of an epoxy resin (D); and

0.1 to 1,000 parts by mass of the core-shell type curing agent for an epoxy resin according to claim 9.

20. (Previously Presented) A one-component epoxy resin composition comprising, as main components;

100 parts by mass of an epoxy resin (D); and

0.1 to 1,000 parts by mass of the master batch type curing agent for an epoxy resin according to claim 10.

21. (Previously Presented) A one-component epoxy resin composition comprising, as main components,

100 parts by mass of an epoxy resin (D);

1 to 200 parts by mass of at least one curing agent (E) selected from the group consisting of acid anhydrides, phenols, hydrazides, and guanidines; and

0.1 to 200 parts by mass of the core-shell type curing agent for an epoxy resin according to claim 9.

22. (Previously Presented) A one-component epoxy resin composition comprising, as main components,

100 parts by mass of an epoxy resin (D);

1 to 200 parts by mass of at least one curing agent (E) selected from the group consisting of acid anhydrides, phenols, hydrazides, and guanidines; and

0.1 to 200 parts by mass of the master batch type curing agent for an epoxy resin according to claim 10.

23. (Previously Presented) An anisotropic conductive material comprising the one-component epoxy resin composition according to claim 12.

24. (Previously Presented) A conductive adhesive material comprising the one-component epoxy resin composition according to claim 12.

25. (Previously Presented) An insulating adhesive material comprising the one-component epoxy resin composition according to claim 12.

26. (Previously Presented) A sealing material comprising the one-component epoxy resin composition according to claim 12.

27. (New) A latent curing agent for an epoxy resin according to claim 1, wherein said other isocyanate is selected from the group of aliphatic diisocyanate, alicyclic diisocyanate, aromatic diisocyanate, and polyisocyanate.

28. (New) A latent curing agent for an epoxy resin according to claim 1, wherein the ratio of the low molecular weight polyisocyanate compound to the total amount of the isocyanate component (b1) is not less than 30 by mass to less than 95% by mass.

29. (New) A latent curing agent for an epoxy resin according to claim 1, wherein the ratio of the low molecular weight polyisocyanate compound to the total amount of the isocyanate component (b1) is not less than 40 by mass to less than 90% by mass.